

New Claims 36 -61:

1 36. A method for collecting sales and/or use taxes on remote sales, said method
2 includes the steps of:
3 a) collecting by an agent seller's information regarding remote sales made by
4 buyers;
5 b) calculating the correct taxing jurisdiction's aggregate total sales and/or use tax
6 to be paid by buyers to sellers for remote sales transactions;
7 c) collecting by sellers from buyers the correct sales and/or use tax;
8 d) collecting by an agent the correct sales and/or use tax received by sellers;
9 and
10 e) paying by an agent each taxing jurisdiction the taxes that are due.

1 37. The method claimed in claim 36, wherein buyers are given a receipt for the
2 taxes they have paid.

1 38. The method claimed in claim 36, wherein the seller's sales are also segmented
2 for each buyer.

1 39. The method claimed in claim 36, further including the step of:
2 reporting to the taxing jurisdictions the taxes that have been collected.

1 40. The method claimed in claim 36, further including the step of:
2 filing reports by the agent for sellers with the taxing jurisdictions for the taxes
3 that have been collected.

1 41. The method claimed in claim 36, further including the step of:
2 filing tax returns by the agent for sellers with the taxing jurisdictions for the
3 taxes that have been collected.

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1 42. The method claimed in claim 36, further including the step of:
2 giving by the agent sellers financing to pay the sales and/or use taxes that are
3 due.

1 43. The method claimed in claim 36, wherein the buyer information segmented by
2 the agent may be accessed by an unique identifier.

1 44. The method claimed in claim 36, wherein the seller information segmented by
2 the agent may be accessed by an unique identifier.

1 45. The method claimed in claim 44, wherein a taxing jurisdiction may access seller
2 information segmented by the agent for that jurisdiction with an unique identifier.

1 46. The method claimed in claim 45, wherein the identity of the seller remains
2 secret.

1 47. The method claimed in claim 46, wherein the agent reveals the identity of the
2 seller if there is a suspicion of fraud based upon the segmented information.

1 48. The method claimed in claim 45, wherein a seller is given notice that a taxing
2 jurisdiction is studying its segmented sales and/or use taxes collected.

1 49. The method claimed in claim 10, wherein a seller may review the seller's
2 segmented sales and/or use taxes collected before the taxing jurisdiction studies the
3 seller's segmented sales and/or use taxes collected.

1 50. The method claimed in claim 45, wherein a taxing jurisdiction may access
2 the segmented sales and/or use taxes collected only after specified time period has
3 passed.

1 51. The method claimed in claim 36, wherein the taxing jurisdictions pay the
2 agent for services rendered by the agent.

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1 52. The method claimed in claim 44, further including the step of: identifying
2 potentially seller fraudulent behavior by running various checks of the segmented
3 information.

1 53. The method claimed in claim 52, further including the step of: identifying a
2 strange drop-off in the number of seller transactions in the segmented information.

1 54. The method claimed in claim 52, further including the step of: examining the
2 history of seller transactions in the segmented account to determine seller trends.

1 55. The method claimed in claim 52, further including the step of:
2 comparing the transaction volume, dollar volume and transaction types
3 relative to other similar sellers.

1 56. The method claimed in claim 52, further including the step of: identifying an
2 inordinate number of cancelled transactions in the segmented transactions.

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1 57. The method claimed in claim 56, further including the step of:
2 establishing watermarks for different types of businesses to identify an inordinate
3 amount of returned merchandise for a particular type of business.

1 58. The method claimed in claim 52, further including the step of:
2 notifying the taxing jurisdiction of the seller's potentially fraudulent behavior.

1 59. The method claimed in claim 52, further including the step of identifying
2 patterns that indicate that a seller may not be reporting the entire amount of taxes
3 collected.

- 1 60. The method claimed in claim 52, further including the step of: examining
- 2 cancelled transactions.

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- 1 61. The method claimed in claim 36, further including the step of:
 - 2 receiving responses from buyers indicating acceptance of the sale.
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